



**STATE ACCOMMODATIONS TAX  
FUNDING PROGRAM  
CITY OF AIKEN  
AIKEN, SOUTH CAROLINA**

**APPLICATION HANDBOOK**  
(FOR PROJECTS OCCURING BETWEEN JULY 1, 2017 – JUNE 30, 2018)

## 1. SOUTH CAROLINA ACCOMMODATIONS TAX LAW

### A. WHO CAN APPLY FOR THE 65% FUNDS

- All applicants are asked to provide proof of their federal employer identification number as registered with the Internal Revenue Service. This number must coincide with applicant's organization name.
- To qualify for funding, project applicants **must provide** proof of their non-profit status **and** fall into one of the following categories:
  1. Any governmental agency, board commission or political subdivision other than those specifically designated as a state agency. **OR**
  2. Not-for-profit organizations as registered with the Secretary of State of South Carolina. Your "CERTIFICATE OF INCORPORATION/EXISTENCE" must accompany your application **even if you have been awarded funding in the past.**

### B. BACKGROUND AND PURPOSE South Carolina Code Section 6-4-10 (4) (b) (1)

The State of South Carolina imposes a 2% tax on all accommodations, including campgrounds, in the state for the purpose of assisting in the development of innovative and/or effective tourism promotion projects at the local level; enlarging the economic benefits of tourism through advertising; and assisting in developing a strong tourism industry throughout South Carolina.

The State allocates the funds to the government entities based on point of revenue origin. The net proceeds are remitted quarterly to the municipality or county in which the tax was collected. The state's eleven tourism districts also receive a percentage of the accommodations tax. Two percent of the total revenues collected in the state is taken off the top and distributed evenly to the eleven tourism districts.

### C. HOW FUNDS ARE DISPERSED South Carolina Code Section 6-4-10 (1) (2) (3)

#### **General Revenue Expenses**

Each unit of local government, (i.e. The City of Aiken), receiving State Accommodations Tax Revenue is entitled to expend the first \$ 25,000 on any general revenue expenses. The remaining funds will be referred to as the "Balance" which is distributed on a 5%, 30%, and 65% basis as described below.

#### **General Fund (5%)**

5% of the "Balance" is eligible to be used by local government, (i.e. The City of Aiken), for any general fund expense.

#### **Advertising and Promotion Special Fund (30%)**

30% of the "Balance" is to be distributed quarterly upon receipt to one or more designated organization(s) with ongoing tourism promotion program(s), (i.e. The City of Aiken),

#### **Tourism Related Activities Special Fund (65%)**

65% of the "Balance" is to be used for tourism related activities, (i.e. The City of Aiken State Accommodations Tax Funding Program). The distribution of these funds **requires** an application process. The South Carolina Department of Revenue oversees the operations of the State Accommodations Tax Program and has the authority to extend the time period for holding this special fund.

## **D. HOW FUNDS CAN BE SPENT**

### **General Fund (5%) Special Funds**

This is for any governmental expense. This does not have to be related to tourism, but may if the government so chooses.

### **Advertising and Promotion Special Funds (30%)**

This is for the designated organization, (i.e. The City of Aiken), with ongoing tourism promotion program(s). Examples of allowable expenditures are media advertising, brochures, travel show displays, etc. All items must be used outside a 50 mile radius of Aiken.

### **Tourism Related Activities Special Funds (65%)**

- Advertising and promotion of tourism so as to develop and increase tourist attendance through the generation of publicity (all advertising and promotions must be outside a 50 mile radius of Aiken);
- Promotion of the arts and cultural events (all promotions must be outside a 50 mile radius of Aiken);
- Operating visitor information centers (A-tax monies can only be used to pay the salary of a full time employee whose **only** job is to assist tourists).

## **2. CITY OF AIKEN STATE ACCOMMODATIONS TAX COMMITTEE**

### **A. BACKGROUND AND PURPOSE South Carolina Code Section 6-4-25 (B)**

The Committee's purpose is "to make recommendations to the City Council on the expenditures of the state's accommodations tax funds". This is required by South Carolina Code Section 6-4-5 et seq. The Parks, Recreation and Tourism Department is the agency which oversees the administration of these accommodations tax funds in the City of Aiken. The Committee advises the Aiken City Council on tourism related activities, strategies, and programs.

### **B. MISSION STATEMENT**

To accomplish its purpose and to assist the Parks, Recreation and Tourism Department, the Committee has established the following mission statement.

*The City of Aiken Accommodations Tax Committee strives to effectively allocate the state's Accommodations Tax funds in order to increase the recognition of the City of Aiken as a "Visitors Destination", while closely following the guidelines set forth by the State of South Carolina.*

### **C. GOALS**

The City of Aiken State Accommodations Tax Committee has developed goals to accomplish its purpose in conjunction with the above funding plan. The committee will make recommendations annually in the areas of each of these goals.

1. Allocate the State Accommodations Tax Funds to projects that directly promote tourism in the City of Aiken and which will attract regional, state, and/or national audiences while reflecting unity of the tourism industry in the City of Aiken.
2. Establish the City of Aiken as a center recognized for its events, arts, and cultural amenities.
3. Support the expansion and diversification of tourism opportunities in the City of Aiken.

## D. FUNDING PLAN

The purpose of the program is to market outside the 50 mile radius which results in bringing tourists to Aiken. It **cannot be used** for items that might be picked up while they are already here, such as tourist guides, programs, flyers, posters or any other items that relate to the project.

Funding is for the promotion of tourism-related projects and events in and near the City of Aiken.

Accommodations Tax funding is a “reimbursement” program. Funding **cannot** be given for the “startup” monies for a project or event.

Funding **is not guaranteed** for any project whether that project has received funding in the past or is submitting for the first time.

Formal applications must be submitted before any requests will be considered. Organizations who do not have their non-profit status or a non-profit sponsor may not apply.

Events **MUST** attract regional, state, and/or national audiences and attract tourists that will stay overnight in local hotels, bed & breakfasts, etc.

Events can be a one-time event or an ongoing event.

Funds approved for a specific project must be used for that project **ONLY** and **DO NOT** carry over and **CANNOT BE TRANSFERRED** to another program should the project not use any or all the funds allocated.

The amount of funds awarded to approved applicants will be determined based upon funds available and merits of the individual projects.

## E. ALLOCATION PRIORITIES

The Committee will use the following priorities in allocating the annual Accommodations Tax budget: the Committee recognizes that the annual receipts are generated within the Aiken city limits. For this reason, the Committee's first priority in allocating the funds will be for projects and activities **that directly promote tourism in the City of Aiken and secondly projects that are near the City of Aiken.** Finally, projects and activities must address/attract **state, regional, and/or national audiences.**

## F. INELIGIBLE PROJECTS/INELIGIBLE COSTS

The Committee **will not** consider funding projects or activities that contain any of the following criteria:

- Programs or activities that do not address regional tourist audiences (a tourist is defined as anyone who travels more than 50 miles one way to attend an event).
- Programs or activities that do not promote tourism.
- Projects whose sole purpose is the solicitation of funds for donation to non-tourism related activities.
- Other projects as determined ineligible by the City of Aiken Accommodations Tax Committee subject to approval by the Aiken City Council.
- Travel costs to projects or activities.
- For Profit Businesses and Organizations (including but not limited to internet businesses, home based businesses, etc.).
- Certain items within projects that include but are not limited to food, performance fees, postage, shipping costs, consultant fees, retainer fees, speaker fees, give-away items (unless sent out of

50 mile radius), salaries, utility costs, sanitation services, medical services and other services as deemed ineligible by the State of SC Tourism Oversight Review Committee.

- If advertising is done that includes Aiken, a coverage map of reach must be included and the percentage of coverage that is sent to Aiken and everything within a 50 mile radius cannot be reimbursed.

## G. REIMBURSEMENT REQUIREMENTS

The City of Aiken Accommodations Tax funding program is a “reimbursement” program. Funding cannot be given for the “startup” monies for a project or event. The requirements listed below must be met in order to receive reimbursement. **All reimbursement documentation listed below must be turned in to the City of Aiken Accommodations Tax Liaison no later than June 1, 2018.**

1. A signed A-tax Award Agreement must be on file.
  2. Documentation supporting the current status as a registered non-profit organization has been provided.
  3. All marketing must be done outside a 50 mile radius of Aiken
  4. The award breakdown may not be altered without written permission from the City of Aiken Accommodations Tax Committee Liaison.
  5. Completed surveys based upon the formula below:
    - a. 1 - 500 attendees – 10% of attendees must be surveyed/surveys must be submitted
    - b. 501 – 1500 attendees – minimum of 50 surveys submitted
    - c. 1501+ attendees – minimum of 100 surveys submitted
  6. The Event Summary Form completed with the information arrived from completed individual surveys
- \*\*If you are hosting a ticketed event and cannot accommodate surveys, you may opt to turn in at least 50% of all zip codes of attendees from a payment processing system to justify out of town guests, along with justification of economic impact on the city of Aiken in regards to overnight stays, retail and dining. If opting for this method you must seek prior approval from the City of Aiken.**
7. A copy of the original receipt must be provided for each advertising purchase
  8. A copy of the check front and the check back showing the check has cleared the bank must be provided for each advertising purchase
  9. Proof of performance for each advertising purchase (re: copy of ad/screenshot of online ad, photo of billboard, broadcast affidavit for TV/radio). All purchases where reimbursement is requested should include the City of Aiken tourism logo with website. This logo should be requested via email to [jburchardt@cityofaikensc.gov](mailto:jburchardt@cityofaikensc.gov).
  10. Proof of distribution to attendees of hotel listing either through link to VisitAikenSC on event website or listing mailed/given to attendees.

## 3. APPLICATION PROCEDURES

Applicants should read and be familiar with the following guidelines before submitting an application to the City of Aiken Accommodations Tax Committee. All applications must be received **NO LATER than Friday, February 3, 2017 by 5 pm**. Applications must be delivered via mail or in person to Jenny Burghardt at the Aiken Municipal Building, 214 Park Avenue SW by this deadline. Additional applications may be obtained by contacting 644-1902 or by emailing [jburchardt@cityofaikensc.gov](mailto:jburchardt@cityofaikensc.gov).

### A. APPLICATION

Applications must be typed and **completed in full** by providing the information below (see attached application). **DO NOT use recycled documents** from your office to print the application or documentation. Applications are limited to a total of 12 pages (front and back of pages may be used).

1. **Name of Project**

Provide the exact name of the project.

**2. Project Category**

Provide the exact category of the project.

**3. Description of the Project**

Describe the project being proposed along with including who your targeted audience is.

**4. Project Date**

Provide the actual date(s) of the project or event being promoted (if applicable). The project itself or event promoted must occur between July 1, 2017 and June 30, 2018. Mark whether the project is one-time, ongoing, new, or existing

**5. Project Location**

Provide the physical address of the event's location and whether the project is within the City of Aiken's corporate limits.

**6. Non-Profit Organization/Sponsor**

Provide the exact title of the organization, the name of the administrative official, mailing address, phone number and e-mail address of the organization sponsoring the project.

**7. Type of Organization**

Check whether your organization is a:

a. Government agency, board, or commission **OR**

b. 501C Organization (Proof of non-profit status from IRS or the State of SC must be attached to the application, even if you have been awarded funding in the past.)

**8. Federal ID Number**

Provide the organization's Federal ID number as registered with the IRS.

**9. Project Coordinator**

Give the name, mailing address, phone number and e-mail address of the person in charge of the project's operation **(this cannot be the same person as listed in item #6.)**.

**10. Non-Financial Partnerships**

List organizations that will support the project and the role that they will play in the event.

**11. Previous Funding**

Provide the year(s) and amount of funding that the project has received in previous years.

**12. Attendance of Ongoing Project**

Provide the total attendance and the tourist attendance the last time the project was held and the method used to determine the attendance.

**13. Attendance of New or One Time Project**

Provide the estimated total attendance and the estimated tourist attendance for the new or onetime project and the method used to determine the attendance.

**14. Economic Impact Details**

a. Describe in detail how the project will benefit the economy in the City of Aiken in the following areas: hotel stays, dining out, shopping and entertainment. Use specific numbers such as how many tourists attended the event the last time it was held and the number of hotel stays it generated or if local restaurants noted a significant rise in customers. **Another way would be to research economic impact of a similar event hosted in a city similar in size to Aiken.**



**15. Marketing Distribution Plan**

Check all types of promotion being planned to execute the marketing strategy for the project.

**16. Project Operational Budget**

Provide the total it costs to operate the project. This is not how much you are requesting from the City of Aiken State A-tax Grant Program, but what it costs to operate your project in its entirety.

**17. Funds Requested**

- a. List the amount of funds being requested from A-Tax Marketing Funds.
- b. List the amount of funds being provided by the applicant for the completion of the project.

**18. Marketing Revenue Sources**

Please check **all** sources of funds that are pending or approved and the amount of funds to be received. This is the amount of revenue that your project is expected to receive from all funding sources. This is **not** to be confused with item 16 on the application which refers to how much money it will cost your organization to run the project.

**19. Certification Signatures**

By virtue of the signatures on the applications, the applicant certifies compliance with all applicable Project guidelines. Applications must bear the signatures of the project coordinator **and** the non-profit's administrative official authorized to commit the applicant to provide matching funds. The Project Coordinator and the Administrative Official cannot be the same person.

**20. Marketing Flowchart**

Each applicant must complete the Marketing Flowchart and submit along with the application.

**B. PROJECT APPROVAL**

1. The review of project applications by the Committee will take place in February/early March. Meeting dates, times and schedule will be released to all applicants as well as the public.
2. Each applicant will be required to attend a brief interview with the committee to discuss the project application. All questions by the committee regarding the application will be discussed at this time.
3. The City of Aiken State Accommodations Tax Committee's Liaison will send any funding questions to the State of SC Tourism Oversight Review Committee for an opinion on the eligibility of the proposed awards.
4. The proposed funding awards will then be forwarded on to the Director of the Parks, Recreation and Tourism Department.
5. The Director will then forward the proposed funding awards on to the City Manager.
6. The City Manager will then have the proposed funding awards placed on an upcoming agenda for review by the Aiken City Council.
7. Once approved by the Aiken City Council, applicants will be notified in writing of the project's approval or denial. Applicants will be notified of conditions, if any, relative to the project (i.e., items designated for the expenditure of funding).
8. Applicants must sign a Project Funding Agreement Form and return it to the City of Aiken

Parks, Recreation and Tourism Department following their notification of approval.

9. The amount of funds awarded to approved applicants will be determined based upon funds available and merit of the individual projects.

**All applicants must agree to incorporate the following items into their projects:**

1. City of Aiken Tourism logo with website must be incorporated into all advertising. The only exception will be on small digital ads as the logo and website will be linked on the applicant's website. To request a digital copy of the logo, please email [jburghardt@cityofaikensc.gov](mailto:jburghardt@cityofaikensc.gov).
2. A list of all hotels within the City of Aiken must be distributed to all prospective visitors and participants. This list is provided at the end of the handbook or can be linked via the VisitAikenSC website. This may also be accomplished via a reciprocal link to the VisitAikenSC website on the event website.

**In addition, each applicant will be required to participate in the following meeting:**

Before Funding is approved: Project interview with the committee to discuss the project application. All questions regarding the application will be discussed at this time.





### ACCOMMODATIONS TAX COMMITTEE EVALUATION FACTORS

As you complete your application please keep the following factors in mind. Our A-Tax committee will use these factors as an evaluation tool when reviewing your applications.

**Project Eligibility:** Does the project allow the committee to effectively award funding according to the mission of the City of Aiken Accommodations Tax Committee?

*Mission: The City of Aiken Accommodations Tax Committee strives to effectively allocate the state's Accommodations Tax funds in order to increase the recognition of the City of Aiken as a "Visitors Destination", while closely following the guidelines set forth by the State of South Carolina.*

**Thoroughness of Proposal:** Were the proposal specifications followed? Were responses clear and complete? Are all support documents provided? Did the applicant attend an A-Tax workshop (when offered)?

### PROJECT DESIGN

**Description of Project:** Will the project attract visitors, build new audiences and encourage tourism expansion within the City of Aiken? Will it increase awareness of the City's amenities, history, facilities, and natural environment? Was the target audience identified? Does this audience appear reasonable?

**Partnerships:** Does the project involve community partnerships? Does it exhibit volunteer involvement or inter-jurisdictional, corporate, business and/or civic support?

**Funding:** Has this project received previous funding? Has the funding been well utilized? Has the return on investment been beneficial to the Aiken community? Is the project solely dependent upon ATAX funding? Has the project continued to seek additional sources for funding?

**Attendance:** If this project occurred previously, did it attract tourists as defined in the handbook and application? Will the upcoming event attract tourists, as defined in the handbook and application, to Aiken? Is the determining factor as listed by the applicant a legitimate measureable factor?

**Economic Impact:** Will the event have a positive economic impact on Aiken? Is there a reliable tracking mechanism planned for use by the committee? Will this event generate overnight stays in Aiken? Does the benefit of the project (i.e. number of tourists estimated; expected generation of revenue) exceed the cost of the project?

**Spreadsheet:** Does the Marketing Plan as outlined on the spreadsheet appear organized and understandable? Is the organization utilizing multiple forms of marketing to reach their goal? Did the organization identify quality publications/media outlets that will offer a return on investment? Is the applicant organization using publications that qualify for the greater than 50 mile radius rule? Is the applicant organization investing in the project?

## Accommodations within City of Aiken

<i>Hotel Name</i>	<i>Address</i>	<i>Phone Number</i>
Days Inn - Downtown	1204 Richland Ave. Aiken, SC 29801	(803) 649-5524
Econo Lodge	3560 Richland Ave. Aiken, SC 29801	(803) 649-3968
Fairfield Inn	185 Colony Parkway Aiken, SC 29803	(803) 648-7808
The Inn at Houndslake	897 Houndslake Dr. Aiken, SC 29803	(803) 648-9535
Hampton Inn	Tamil Drive at Whiskey Aiken, SC 29803	(803) 648-2525
Hilton Garden Inn	350 Eastgate Dr. Aiken, SC 29803	(803) 641-4220
Clarion Inn	155 Colony Parkway Aiken, SC 29803	(803) 648-0999
Howard Johnson	1936 Whiskey Rd. Aiken, SC 29803	(803) 649-5000
Knights Inn	1850 Richland Ave Aiken, SC 29801	(803) 648-6821
Quality Inn	3608 Richland Ave. Aiken, SC 29801	(803) 641-1100
Sleep Inn	1002 Monterey Dr. Aiken, SC 29803	(803) 644-9900
TownePlace Suites	1008 Monterey Dr. Aiken, SC 29803	(803) 641-7373
Hotel Aiken	235 Richland Ave W. Aiken, SC 29801	(803) 648-4265
Holiday Inn Express and Suites	2897 Whiskey Rd. Aiken, SC 29803	(803) 508-7700
America's Best	2577 Whiskey Rd. Aiken, SC 29803	(803) 641-8800
The Willcox	100 Colleton Ave SW, Aiken, SC 29801	(803) 648-1898
The Carriage House	139 Laurens St NW, Aiken, SC 29801	(803) 644-5888
Rose Hill	221 Greenville St NW, Aiken, SC 29801	(803) 648-1182

**CITY OF AIKEN ACCOMMODATIONS TAX PROGRAM**  
**July 2017 – June 2018**  
**FESTIVALS/EVENTS SUMMARY FORM**

Complete this form and return to your project administrator along with your reimbursement request and documentation.

*(All answers provided should use the information gathered through surveys completed.)*

**Failure to comply may delay reimbursement or revoke your A-tax Award**

**Project Name:** \_\_\_\_\_  
**Project Coordinator:** \_\_\_\_\_  
**Organization Name:** \_\_\_\_\_

**1. How many surveys were completed (are being submitted)?** \_\_\_\_\_

**2. Estimated TOTAL attendance of your event:** \_\_\_\_\_

**From the individual surveys list the number if attendees indicated in each category.**

**- Local in South Carolina**

- Aiken City Residents	_____	Aiken County	_____
- Edgefield County	_____	McCormick County	_____
- Saluda County	_____	Bamberg County	_____
- Barnwell County	_____		

**- Local in Georgia**

- Richmond County	_____	Burke County	_____
- Columbia County	_____		

**- Non Local**

-In State (other than counties listed above) \_\_\_\_\_  
-Out of State (other than counties listed above) \_\_\_\_\_  
-International \_\_\_\_\_

**3. From the individual surveys indicate the total number of overnight stays:** \_\_\_\_\_

**4. From the individual surveys indicate the average amount spent per day on overnight hotel stays** (divide the total dollar amount indicated by the number of those responding from the surveys):  
\_\_\_\_\_

**4. On average how much was spent per day on the following (divide the total dollar amount for each category by the number of those responding in each category indicated from on the surveys):**

Food/Beverage \$ \_\_\_\_\_ Retail Stores \$ \_\_\_\_\_

\_\_\_\_\_  
Project Director

\_\_\_\_\_  
Date

\_\_\_\_\_  
Non-Profit Organization/Sponsor Admin. Official's Signature

\_\_\_\_\_  
Date